

Introducing management accounting techniques through the ages and their impact on arab enterprises

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Abstract:

This study aimed to provide a historical overview of the introduction of management accounting techniques through the ages, and to know their impact on the establishments used for them and the factors that determine the change in the form of management accounting, and the extent to which these modern mechanisms are practiced and included in Arab establishments, especially since these mechanisms have become a common topic in the modern industrial environment. After the old technologies failed to comply with the requirements of the times (efficiency, effectiveness, flexibility, speed ...), as the descriptive analytical approach was relied upon, through historical literature as well as modern research in the field of study. Among the results of this study, the practice of these modern technologies is issued in the countries of the Arab Mashreq, on top of which is the State of Palestine, followed by Syria, Jordan, and Iraq, where the activity-based cost system is the most applied, and in the Maghreb, it is completely non-existent, as its application is limited to only those who During scientific research.

Keywords: Management accounting; Accounting administration; Modern mechanisms; Modern environment; Global competition.

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1. Introduction

Management accounting is one of the accounting science departments and is considering studying the accounting data for management and its relationship to administrative decision-making and Monday in general based on planning and control jobs aimed at achieving the project objectives and more productive and greatest profitability, and varies from the diversity areas in which various cost concepts are applied from the industrial area to the commercial speech to the jet area. Therefore, studies and areas specialized in the conduct of conduct can not be ignored when opening the cost of cost accounting. And various cost measurement methods.

The roots of the basic accounting roots extend to the 19th century when management has appeared to information on costs in each textile industry, iron and steel industry, and in the 20th century the need for information has increased because of acute competition, and has led to many changes through trend towards manufacturing systems flexible to meet the needs of consumers, comprehensive quality control for reducing product defects, and the cost management is known efficiently.

The role of simultaneous accounting is more universally, despite the modernity of intellectual framing to hold a century ago, the importance of applied by the process has been increasing and significantly, as the information produced using the management accounting is an important part of the systems management information system, label has become the foundation that crystallized process and make routine and strategy decisions.

There was an extensive debate in recent years on the extent to which the conduct of running Johnson and Kaplan 1987 that the management and management accounting had not changed since the first part of the 20th century and lost its importance for the purpose of double the decisions of managers at the time, and perhaps in response to these criticisms, modern technologies were designed to support traditional techniques and management processes, such as comprehensive quality management and timely production systems, and the search for the advantage of the challenge of global competition, these modern technologies have affected the entire administrative accounting or maintenance and the light of the light of a simple role to determine cost and financial control to a complex role value through the exploitation of resources, it was said that the environment in which the management accounts had been greatly changed with progress in it, the most competitive markets, various regulatory structures and new administrative practices (Shah, 2015, p. 13).

Due to the administrative orientation of the conduct, our study should be preceded by some knowledge of the history of modern mechanisms for the management of the facilities and the beginning of these techniques in the world during the reign of competition.

This article is trying to think about the challenges faced by the organization and the factors they need to be developed to develop the needed management practices that are needed, as well as the development of administrative accounting practices around the world with its own features in order to provide a better understanding of its development.

1.1 The Research Problem:

It became clear to the researcher through his repeated studies in the field of management accounting and deepening in these studies that the facilities were suffering from stagnation in the eighties in the light of competition, and perhaps this stagnation is due to the failure of the establishments to adopt and apply effective systems that stand in the modern manufacturing environment, but the major facilities were the only option for survival. Continuity in the modern business environment is nothing but the application of management accounting mechanisms, especially since these mechanisms had a high cost of implementation, which exposed them to criticism.

1.2 Research Questions:

Based on the foregoing, the problem under study can be posed as follows:

- What are the modern management accounting mechanisms used in establishments?

In order to reach the answer to the main question, the study's imperative was to answer some sub-questions:

- Have management accounting systems changed significantly over the past decade?
- What are the factors that determine management accounting change?
- To what extent are arab firms aware of modern management accounting mechanisms?

1.3 Research Aims :

- Shedding light on the history of management accounting methods in the fifties and their impact on firms in light of competition.
- Knowing the extent to which management accounting mechanisms contribute to the modern business environment and knowing the path of the institutions applying them.
- Highlighting the factors that determine management accounting change.
- Shedding light on the reality of the practices of arab firms of management accounting methods and their spread in the arab manufacturing environment, and identifying the most commonly used methods and areas of use of these methods.

1.4 Research Importance:

- The importance of the study lies in identifying the history of modern management accounting mechanisms in establishments during the fifties in providing information based on ancient historical literature and studies, especially that this field of studies is almost non-existent, as well as identifying the reality of management accounting in arab establishments, especially that these methods are characterized by scarcity. In front of the arab manufacturing environment.

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- This study is also considered one of the modern arab studies and almost the only one in this field.

1.5 Previous Studies:

the previous studies are considered to have great importance and a positive impact on the researcher's study, as through these studies the door to formulate the anchor of the current study by directing criticism of the shortcomings in these studies and placing them as points that the current study has additional points, where in this article two groups will be presented from studies in order to build the historical aspect of management accounting literature and to determine the modern management accounting mechanisms during the last century and their role within the establishments applied to them, as well as relying on arab studies to build the modern aspect of management accounting mechanisms and methods in arab establishments.

1.5.1 A Study (M Shother, 1999) Entitled: “The Origin And Development Management Accounting.”

This study aimed to investigate the origin and development of management accounting and to assess the extent to which it was based on functional principles for the purpose of analysis, accounting thought has been classified into functional, explanatory and radical frameworks.

1.5.2 Study (Josè Manuel And Other, 2003) Entitled: “The Historical Evolution Of The Portuguese Management Accounting Literature”

This study aimed to analyze the development of the portuguese management accounting literature, through accounting books published in portugal, in order to determine the historical stages of this development.

1.5.3 Study (Nelson Maina, 2010) Entitled: “The Orgin And Evolution Of Management Accounting: A Review Of The Theoretical Framework”

This study aimed to explain how management accounting developed and the reasons that were presented in the academic literature to support this development and focused on management control systems, and to explain how management accounting and the current state of the main theories behind management accounting.

1.5.4 A Study (Garry Marchant, 2013) Entitled: “Management Accounting In The 21st Century: A Profession For Which The Time Has Come”

This study aimed at knowing accounting in the eleventh century and the information age, building a distinctive ability in the new economy and developing analytical ability.

1.5.5 Study (Shal Kamal, 2015) Entitled: « Historical Evolution Of Management Accounting »

This study aimed at the development of innovations in cost and management accounting during the last century around the world and to examine whether there is a significant impact of management accounting in the organization.

1.5.6 A Study (Niu.Shuo And Du.Jian, 2015) Entitled: «The Review Of Management Accounting»

This study aimed to explain the four stages of the development of management accounting, and the preparation and presentation of different definitions and scope of management accounting.

1.5.7 A Study (Boazir Al-Sheikh, 2015) Entitled: "The Historical Development Of Accounting Thought Through The Ages"

This study aimed to highlight most of the historical stages that the science of accounting crossed, starting from prehistoric times up to our time.

1.5.8 Study (Vladinia Ivanovich And Others) Entitled: «Development Of Management Accounting In Russia»

The aim of this study is to determine the prospects for further development and limitations of management accounting as a science and its distribution in the practice of accounting and analytical work of russian enterprises of the agricultural sector, as well as to identify the tools, methods and forms of management accounting that are most common in russian reality.

1.5.9 A Study (Rewan Kuman Dahal, 2019) Entitled: “Changing Role Of Management Accounting In Century”

This study aimed to shed light on the changing role of management accounting in the twenty-first century with a focus on the purpose, function and role of information technology in its transformation.

Comparison Between Previous Studies And The Current Study:

There are points of similarity and difference between the previous studies and the current study. All these studies are on the degree of proximity and influence in relation to the current study. All previous studies agree with the current study in the historical aspect and the stages that management accounting has gone through, but did not talk about the modern mechanisms of management accounting and its role during the past century in establishments. Industrial.

According to the study of niu.shuo and du.jian, 2015, it talked about other elements of management or managerial accounting, such as its different definitions and functions, in addition to the scope of management accounting, while the study of josè manuel and others, 2003, the study was determined at the level of portugal only.

As for the study of shal kamal, 2015, it is the closest and most influential in the current study, both of which deal with the aspect of management accounting mechanisms during the fifties, but the difference will be by highlighting more on the reality of management accounting mechanisms in the arab world.

2. A Brief History Of The Introduction Of Management Accounting Innovations:

During the past two decades, criticism of traditional management accounting or management accounting and costing practices due to their lack of efficiency and ability in dealing with the requirements of the changing environment has been linked to the collapse of these practices due to the lack of comprehensive information on the activities necessary for organizations. Lawrence & raticliffe in 1990 supports this idea by presenting investigative evidence about the levels of dissatisfaction between management accountants and managers alike with management and management accounting techniques that are used in industry, bork & morgan in 1993 they reiterated this observation noting that traditional management and management accounting systems have failed to keep pace with the increasing steps of creativity for the demands that it imposes on them technological change in modern manufacturing environments is noticeable, for this reason the management accounting literature has witnessed increasing interest in studying the flow of management accounting innovations (booth & giacobbe, 1998, p. 26).

Research on changing management accounting practices or management accounting within organizations in developed countries, and literature has warned of the transferability of these practices across countries of the world, including developing countries (kaplan, 1983, p. 686) (bromwich & bhimani, 1989) (wallace, r, 1990, p. 3), insights into “imported” systems can be obtained by initiating studies of the way in which foreign firms setting up projects and operations in developing countries are modifying management accounting systems and trajectory in place in the developing world, they argue by transforming modern management accounting systems developed in a foreign setting to adapt to the changing business environment are not entirely reasonable due to the varying circumstances under which different firms operate. They also argue that the political, economic, social and cultural environments that surround the firm, especially in developing countries, must always be taken into account (Wallace, R, 1990, P. 3).

2.1 The Introduction Of Management Accounting Techniques Before The Fifties:

The international federation of accountants in 1998 classifies management accounting before 1950 as a technical activity required to achieve organizational goals. It was mostly directed towards determining the cost of producing the product, and the technology was relatively simple, as the products go through a series of different processes, the costs of labor and materials were simply identifiable and the manufacturing processes were governed primarily by the smoothness of manual operations therefore, direct labor provided a natural basis for allocating overheads to individual products, the highlighting of product costs was supplemented by budgets and financial control of production processes (Kaplan, Management Accounting (1984-1994): Development Of New Practice And Theory , 1994, P. 247).

According to (chandler, 1977) management accounting techniques first appeared in the united states during the nineteenth century, these techniques were simple and complex accounting, complex accounting procedures were used dates, and cost accounts were used to

determine direct labor and overhead costs for converting raw materials into commodities as early as the first quarter of the nineteenth century, according to (porter, 1980, p. 2), some companies in the united states used complex sets of cost accounts. The new accounting systems were intended to monitor and record cash payments during this period, this provides management with accurate and timely expense reports.

Cost accounting became more than just a tool for evaluating internal transfers during the nineteenth century, according to johnson and kaplan in 1987. It was also used as a means of evaluating the performance of subordinate managers. In addition, internal accounting systems were developed to assess costs, productivity, and working capital, and techniques were also developed. New cost measurement techniques to analyze product-related productivity and profits during the late nineteenth and early twentieth centuries, and accounting practices in the twentieth century, these techniques had a significant impact as some techniques provided the basis for the development of standards for monitoring labor, material efficiency and costs, this was a time of development of scientific management that focused on the collection of accurate information against the efficiency of workers in the assigned tasks moreover, analysis of variance of actual costs and standard costs has also been used for the purpose of process control (Askarany, 2004).

As scientific management experts developed during the nineteenth century, cost accounting procedures for the evaluation, control, and physical and financial efficiency of tasks and operations in manufacturing companies complex machines and to assess the overall profitability of the organization, from the twentieth century managers began to pay attention to the productivity and performance of capital easy to design management accounting procedures for du pont during those the period capital performance appraisal gave this critical attention to the application of roi. This information helped managers allocate new investments among competing economic activities and finance new capital requirements. Prior to world war i, du pont was using almost all management accounting procedures. For the purposes of planning and control, known until the 1980s, they report, most cost accounting and management procedures were developed during the nineteenth and first quarters of the twentieth century. They further stated that some organizations were attempting to develop and use accurate cost accounting systems to track costs of products prior to world war i. This evidence supports that's up to the thought and logic behind the idea that cost is the basis of an activity to design an accurate cost method is not new (Askarany, 2004).

The application of financial and non-financial non-accounting information in management accounting is not new either, which has received great attention in the past two decades, according to johnson in 1992, since the first half of the nineteenth century, businessmen and managers have been using non-financial resources as information to control organizational processes, and with the demand for managerial accounting information for the purpose of planning and control decisions is a more recent phenomenon although it can be said that the logic behind most management accounting techniques dates back to the first half of the nineteenth century (Kaplan, R. S, 1984, P. 390), moreover, a comparison between

current management accounting procedures and those used prior to the 1950s will show a large number of innovations in this field (Askarany, 2004).

2.2 The introduction of management accounting techniques from the fifties:

2.2.1 Implementation Of Management Accounting Techniques During The Period From 1950 Ad To 1979 Ad:

The focus of managerial accounting shifted to providing information for planning and control purposes in the fifties and sixties. At this stage, management accounting is seen by the international federation of accountants in 1998 ad as an administrative activity, but in the role of employees and included supporting the “management” staff to the executive management through the use of techniques such as decision analysis and responsibility accounting instead of strategic and environmental considerations, management controls were oriented towards manufacturing and internal management (Graner, 1954).

Management accounting wants to be effective, identifying problems and procedures as part of a management control system only when deviations from the business plan occur. Since the 1950s, more than 30 common methods of cost and management accounting have been introduced. The majority of these innovations have been introduced during the past two decades according to for (Ashton & Scapens, 1995), the main developments in management accounting since the 1950s can be explained as follows:

- The innovations of management accounting in the 1950s can be identified as discounting cash flows, total quality management, cusum charts and optimal transfer pricing.
- The cost accounting and management innovations of the 1960s can be identified as computer technology, opportunity cost budgeting, zero budgeting, decision trees, critical path scheduling, and management by objectives.
- The cost accounting and management innovations of the 1970s can be identified as - information economics and agency theory, just-in-time scheduling, strategic business events, experience curves, portfolio management, resource planning, diversification, matrix organization and product reconfiguration.

2.2.2 Introducing Management Accounting Techniques During The Period From 1980 To 1989:

Increased global competition in the early 1980s and global recession in the 1970s in the wake of the oil price shock threatened established western markets increased competition has been accompanied and supported by rapid technological development that has affected many aspects of the industrial sector, for example, the use of robots and computer-controlled processes has improved quality reducing costs in many areas, in addition to developments in computers, especially the emergence of personal computers, has clearly changed the nature

and quantity of data that managers can access. Hence, the design, maintenance and interpretation of information systems has become of great importance in effective management (Kader & Luther, 2004).

The challenge of meeting global competition was met by introducing new management and production techniques, while at the same time controlling costs, often by reducing the waste of resources used in business operations (Ifac, 1998). In many cases, this was supported by the enabling employee in this environment, there is a need to disseminate management and decision-making information throughout the organization the challenge for management accountants, as the primary providers of this information, is to ensure through the use of process analysis and cost management techniques that appropriate information is provided to support managers and employees at all levels in short the cost accounting innovations of the 1980s can be identified as follows: activity-based costing, target costing, value-added management, theory of constraints, vertical integration, private labels, and benchmarking (Kader & Luther, 2004).

2.2.3 The Introduction Of Management Accounting Techniques From The 1990s:

In the 1990s, industry around the world continued to face unprecedented advances in manufacturing and information processing technologies. For example, the expansion of the world wide web and associated technologies led to the emergence of e-commerce that increased and emphasized the challenge of global competition. Generating or creating value through effective use of resources, this was to be achieved through the use of techniques that singled out customer value, shareholder value, and organizational innovation (ifac, 1998) (Ashton & Scapens, 1995):

According to (Björnenak & Olson, 1999, P. 10), the cost accounting and management innovations of the 1990s can be identified as: business process reengineering, quality function deployment, outsourcing, gain sharing, core competencies, time-based discussion, and organization of learning review of innovations in cost accounting and management in the past two decades, identify the main cost accounting and management techniques that have recently been developed in the literature such as activity-based costing, activity management and activity-based management, local information system, balanced scorecard, life-cycle costing and target costing, accounting strategic management.

3. Factors Determining Management Accounting Change:

Different people mentioned different factors that determine management accounting change, but perhaps the most quoted is the competitive economic situation in the 1990s, especially global competition. The degree to which claims of increased competition are metaphorical does not matter in reality and does not have actual economic effects. The perception of managers and accountants is important, and how they see the economic climate in which they operate. If there is a perception of greater competition, the focus is likely to be increasingly on markets and the customer. An additional fundamental change is advances in

information technology that have occurred in recent years, the impetus of technological change has been over the past 30 years or so. A profound impact on organizational life, the rise in the presence of computers and computing capabilities around the organization has been fundamentally important over the past five to ten years, in addition to where the increased use of computers has had significant effects on the nature of work, especially clerical work, and on the flow of information about the organization (Burns & Scapens, 2000).

Besides, there were other important changes in the organizational structure, although they did not appear again whether they were caused by fictitious or real economic factors, while in some countries in the seventies, there was a wave of acquisitions and mergers, with the creation of conglomerates, with firms focus on core competencies, outsourcing of non-core activities, these various changes, in competition, technology and organizational structure, all have important implications for the nature of managerial accounting, especially traditional accounting techniques are now being used (Burns & Scapens, 2000).

4. The position of management accounting in Arab Firms:

4.1 Management Accounting in Palestine:

In a field study in the industrial companies of the gaza strip for the year 2008, it was found that they apply modern management accounting methods in varying proportions, the most common of which is the total quality method, with the aim of identifying production costs in advance, reducing production costs and reducing damaged units of production (نرمان، 2008، صفحة د).

In a study in the national banks operating in the gaza strip for the year 2009, it was found that the palestinian banks have information systems and internal expertise that enable them to apply modern management accounting methods, which is one of the good indicators of the existence of the infrastructure for the application, and among the applied methods is the cost-based method and activities and the balanced scorecard in addition to the activity-based budgeting system (فاطمة رشدي، 2009، صفحة ج).

In two survey studies for the year 2013 (Iyad Salim Zalmat, 2013) (Hassan Issa Abu Hamam, 2013) of the 48 public shareholding companies listed on the palestine stock exchange, in order to measure the extent to which they apply modern management accounting methods. The responding companies were 41 companies for the first study with a response rate of 85.42 percent, while the degree of credit efficiency was extracted from the published lists of those companies for the fiscal year 2011. As for the second study, the number of responding companies was 35 companies, or 73 percent, and the two studies found that the application of public shareholding companies listed in the palestine exchange by 60 to 70 percent, and the total quality management method is the most applied method by companies, followed by the on-time production system, continuous improvement, target cost,

إياد سليم زلمط، 2013، صفحة د) (حسن عيسى أبو حمام ، ، 2013)، صفحة د (2013).

In an analytical study for the year 2013 (Hamdi Shehdeh, 2013) to find out the traditional or modern methods used in companies listed on the palestine exchange. It was found that the use of traditional methods of management accounting by companies is average, and that most of these traditional methods used are the actual cost method. The least used are the discounted cash flow method and the capital budgets method, and one of the most modern methods followed is the activity-based cost method, and the least value-added method, and the areas of its use are moderately (1 صفحة 2013، حمدي شحده،) (preparing financial statements, performance evaluation, preparing budgets).

In a survey study for the year 2016 (Mohammed, 2016) to determine the extent to which management accounting methods or modern management accounting are applied in industrial companies listed on the palestine stock exchange, this study resulted in the application of management accounting in varying proportions, and that the most used method is management activity-based costs, while the least used was the product life cycle approach (محمد، 2016، صفحة ج)

In a study by bank of palestine for the year 2016 (Israa, 2016), which shows that it uses management accounting tools, the relative computer average reached 85.57 percent, and the results, according to statistical selection (t), showed that the most applied tools are the target cost and value stream maps. The employee satisfaction tool, and finally the continuous improvement tool (إسراء ، 2016، صفحة د).

4.2 Management Accounting in Syria:

In a study for the year 2013, the (TDABC) system was applied to a syrian facility for pharmaceutical industries in order to show its impact on the cost measurement process. The results showed the role of the (TDABC) system in preparing a fundamental difference in the process of measuring costs and distributing them to the units produced, and its ability to raise the level of oversight in the management the facility by revealing the unutilized production capacity and measuring its value, in addition to adopting the information issued by the (TDABC) system in the rational decision-making process (محمد ه. ، 2013، صفحة د).

In a survey study on a sample of establishments operating in the syrian coast for the year 2015 about the extent to which modern management accounting techniques have been adopted. The results showed that 70 percent of the establishments that entered into the study (out of 100 questionnaires, 23 questionnaires were retrieved), use management accounting methods, and that the obstacles to the application of modern technologies within establishments are due to the difficulty of monetary measurement of environmental costs, the absence of a unified guide at the industry level to measure environmental costs, and the lack

of the administrative staff with modern management accounting methods (علي ، 2015، صفحة 9).

In an applied study in a medical industrial facility for the year 2016 that this facility can successfully apply both the target cost approach and the total quality system and take advantage of their advantages together in cost management (سنا، 2016، صفحة ي).

In a 2016 study, applying the benchmarking method in syrian banks is possible, and it was successfully applied in the banks under study according to specific stages (إليان، 2016، صفحة خ).

4.3 Management Accountancy in Jordan:

According to a 2012 (Abdullah) study that aimed to demonstrate the extent to which modern management accounting methods are applied in jordanian public shareholding industrial companies, where a questionnaire was distributed to a sample of 109 employees in the accounting departments of the companies under study and from the results of this study (عبد الله، 2012، صفحة ي):

The jordanian public shareholding industrial companies apply modern management accounting methods through the five axes that constitute the areas of this application and which were addressed in the study.

The analyzes of the study indicated that the jordanian public shareholding industrial companies apply the activity-based cost accounting system, in addition to the targeted cost method to a high degree, and they are working on the application of the six sigma method to a high degree.

The results of the analysis indicated that the jordanian public shareholding industrial companies are working on the application of the customer profitability analysis system, in addition to the balanced score card system to evaluate performance to a high degree.

4.4 Management Accounting in Iraq:

In an exploratory study for the year 2018 for industrial companies in the kurdistan region of iraq to know the reality of using modern techniques for management accounting or management accounting, the results showed that these companies under study want to apply modern management accounting and these methods (customer profitability analysis, six sigma, balanced scorecard, value chain analysis), that companies are applying traditional management accounting mechanisms (هلکوت، رزکار عبدالله، و رزکار، 2018، صفحة 258).

4.5 Management Accountancy in Saudi Arabia:

In a field study for the year 2018 to analyze the reality of the practices of applying modern trends in management accounting in industrial companies listed in the saudi stock

market and their impact on enhancing competitiveness, as the study complex consisted of all industrial companies listed on the Saudi stock market during the year 2016, which numbered 61 companies. The study sample consisted of only 12 companies selected according to a set of criteria, and 120 questionnaires were distributed to the study sample, with an average of 10 questionnaires for each company of accountants and financial professionals working in these companies, where only 110 questionnaires were analyzed within the analysis mechanisms, from the results of these the study shows that there is an interest in the application of modern management accounting mechanisms by these companies, in addition to that these modern technologies contribute to enhancing competitiveness (علاء محمد و فاروق، 2018، صفحة 197).

4.6 Management Accountancy in Algeria:

In an applied study for the year 2016 for industrial companies in Algeria, on the application of modern management accounting mechanisms, where the results showed that the Algerian industrial companies apply management accounting at a low level, and that the most widely used methods in the field of planning are balancing purchases of materials and supplies, while in the field of control and performance evaluation, with a medium degree, is the total quality management method, followed by the analysis of deviations (حاب ، 2016 ، صفحة 1).

In two recent studies for the year 2020, the first at the local development bank bdl in Adrar agency, on the use of the costing system based on time-oriented activities (TD-ABC) to control costs in the banking sector, where the results showed that the application of the (TD-ABC) system in the bank contributes to accurate allocation of indirect costs, as well as providing important information to control these costs through the detection of non-independent energy, which amounted to 78.72 percent of the total available capacity, which helps the bank's management to exploit this energy or rationalize it (نيو و بن الدين، 2020، صفحة 231).

As for the second study, it was in 13 institutions in the state of Saida, which aimed to know the importance of the quality of the application of the cost system based on activities, the availability of the institutions under study on the possibility of its application, where the questionnaire was relied on, where the results showed to confirm that the cost systems currently applied by institutions the study does not enable cost control and does not enhance competitiveness. The results also showed the availability of capabilities for these institutions to implement the costing system based on ABC activities, but there are difficulties preventing its application (الحاج و خليفة، 2020، صفحة 36).

4. RESULTS AND SUGGESTIONS

4.1 Research Results:

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- The arab mashreq countries are leading in the adoption of management accounting, as it is a use and application of its modern mechanisms compared to other countries.
 - The state of palestine is the country that most adopts modern management accounting methods, where the total quality method is the most common in its institutions, followed by the activity-based cost method, as well as the target cost method.
 - The activity-based costing method is the most widely used in syria and jordan.
 - The actual cost method is one of the most commonly used traditional management accounting methods, and the product life cycle is one of the least used modern methods in establishments.
 - Algeria is one of the remaining countries for management accounting, but it is very weak, as the total quality method is considered the most applied, with possibilities to apply the activity-based cost method.
 - Contributions of modern management accounting mechanisms in enhancing the competitiveness of companies.

4.2 Research Suggestions:

- The establishments must develop a new strategy for the position of this type of accounting within them, so that this strategy includes the modern mechanisms of management accounting in order to study the products.
- Excluding some traditional management accounting techniques, and reconsidering these methods.
- Awareness of enterprise managements, especially, regarding this accounting and its modern techniques that address efficiency and effectiveness.
- Modernization of departments, especially in light of economic development, in order to be able to adapt to the requirements of the environment, which is becoming more and more complex day by day.
- Departments must become flexible in order to face the rapid development and the volatile environment, because management accounting provides accounting information that helps in the administrative process.

5. CONCLUSION

Management accounting has historically played a secondary role for financial accounting, and in many organizations it still plays a secondary role for financial reporting. However, the events of the past two decades have stimulated the development of the field of management accounting, and it has become widely independent as a field of financial accounting, accounting has evolved and emerged management during the past two decades

largely in the sixties and seventies, and Kaplan confirms in 1994 that the eighties and nineties have witnessed a revolution with regard to modern management accounting techniques, and in support of this view that in the past two decades it has been a rich source of literature in the field of modern management accounting innovations.

Over the past half century, it was nothing new for management accounting practices, given the changes that occurred over the past fifty years, some jobs remained unchanged, and then management accounting moved from a functional responsibility to a professional responsibility, in the latter part of the twentieth century, administrative methods have changed significantly and significantly due to the environment and the speed of technology, where the method of making and decision-making has changed radically quickly, as management used to be the structure of command and control where decision-making is almost at the top, and at the beginning of the twentieth century the science of modern management accounting entered into an environment Arab business, but weakly, especially since Arab organizations are not familiar with this branch of modern accounting or its modern techniques, especially after these modern techniques were criticized by writers and practitioners because of the high cost of their application, given that most Arab organizations are of a limited nature in terms of production or resources are not able to bear burdens or other costs.

In this regard, the course of management accounting must contain methods in order to obtain a good background for cost, improve the production path and absorb the changing environment factors, and these modern methods must be determined based on the type, nature and activity of the organization as these methods have divisions in each field, in addition to how apply them at the lowest costs, and that the owners of the organizations take into account the nature of these methods for the workers to provide an appropriate number of comprehensive and practical examples that help the workers within the organization to understand how to deal and use these modern technologies.

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